

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



Industry Circular No. 58-15

July 22, 1958

WITHDRAWAL OF LIQUORS FOR USE ON AIRCRAFT RECIPROCATING COUNTRIES

Proprietors of industrial alcohol bonded warehouses, internal revenue bonded warehouses, bonded wine cellars, breweries, export storage, and others concerned:

Purpose. The purpose of this industry circular is to announce the addition of Nicaragua to the list of foreign countries to which the reciprocal privileges provided by section 309 of the Tariff Act of 1930, as amended, may be extended.

Background. Under the provisions of section 309 of the Tariff Act of 1930, as amended, the privilege of withdrawing liquors free of tax or with benefit of drawback, for use as supplies (including equipment), maintenance, or repair, of aircraft registered in a foreign country is extended in respect of aircraft registered in a foreign country only if the Secretary of the Treasury shall have been advised by the Secretary of Commerce that he has found that such foreign country allows, or will allow, substantially reciprocal privileges in respect of aircraft registered in the United States.

In addition to those countries listed in Industry Circular No. 58-5 of March 17, 1958, the Secretary of Commerce has found and has advised the Secretary of the Treasury that the country of Nicaragua extends to aircraft registered in the United States and engaged in foreign trade, privileges substantially reciprocal to those given aircraft registered in such foreign country and engaged in foreign trade.

Complete List of Foreign Countries. The complete list of foreign countries to which the privileges provided for by section 309 of the Tariff Act of 1930, as amended, may be extended is as follows:

Australia	Costa Rica	Israel	Nicaragua
Bahama Islands	Denmark	Italy	Norway
Belgium	Dominican Republic	Japan	Peru
Bermuda	Ecuador	Lebanon	Spain
Brazil	France	Mexico	Sweden
Canada	Germany, Federal	Netherlands	Switzerland
	Republic of		United Kingdom

Inquiries. Inquiries in regard to this industry circular should refer to the number thereof and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

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